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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

November 29, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Full Service Railcar Lease, dated as of September 7, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: BBRX Four LLC
885 Second Avenue, 49th Floor
New York, NY 10017

Lessee: Entergy Gulf States Inc.
350 Pine St.
Beaumont, TX 77701

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

75 railcars within the series BNBX 120000 - BNBX 120105 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Full Service Railcar Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF FULL SERVICE RAILCAR LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF FULL SERVICE RAILCAR LEASE dated as of this 7th day of September, 2007, to that certain Master Full Service Railcar Lease made as of September 7, 2007, and Schedule No. 01 thereto, between BBRX FOUR LLC, a Delaware limited liability company (the "Lessor") and ENTERGY GULF STATES, INC. a Texas corporation (the "Lessee") and together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and Lessee have entered into that certain Master Full Service Railcar Lease dated September 7, 2007 and Schedule No. 01 thereto (hereinafter as the same may from time to time be amended, modified or supplemented, the "Agreement"), covering the equipment listed on Exhibit A hereto (the "Cars");

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Cars to the Lessee in accordance with the terms and conditions of the Agreement, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

This Memorandum of Full Service Railcar Lease may be executed by the Parties in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the undersigned has caused this Memorandum of Full Service Railcar Lease to be executed by a duly authorized officer as of the day and year first above written.

BBRX FOUR LLC, as Lessor

By: [Signature]
Name: Larry Littlefield
Title: Vice President

ENTERGY GULF STATES, INC., as Lessee

By: [Signature] with
Name: Bill Moore CP
Title: V.P. COMMERCIAL OPER

STATE OF Texas)

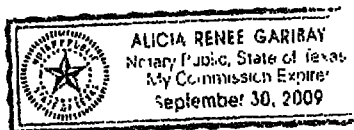
COUNTY OF Montgomery)

SS:

On September 20, 2007, before me, Alicia Renee Garibay, Notary Public, personally appeared Bill Maki, personally known to me to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Alicia Renee Garibay



STATE OF Connecticut)
) SS:
COUNTY OF Fairfield CT)

On Oct. 5, 2007, before me, Linda Ardito, Notary Public, personally appeared Lawrence Littlefield personally known to me to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Linda Ardito

LINDA ARDITO
Notary Public
State of Connecticut
My Commission Expires April 30, 20 10

EXHIBIT A

<u>Quantity of Cars</u>	<u>Car Description</u>	<u>Reporting Mark and Numbers</u>	
Seventy five (75)	4520 CF Aluminum body BethGon II Coal Porter railcars, 286,000 lbs. GRL, AAR Car Type Code J311, built in 2006 by FreightCar America, Inc.	1. BNBX	120000
		2. BNBX	120001
		3. BNBX	120002
		4. BNBX	120003
		5. BNBX	120004
		6. BNBX	120005
		7. BNBX	120006
		8. BNBX	120008
		9. BNBX	120009
		10. BNBX	120010
		11. BNBX	120011
		12. BNBX	120012
		13. BNBX	120013
		14. BNBX	120014
		15. BNBX	120015
		16. BNBX	120017
		17. BNBX	120018
		18. BNBX	120019
		19. BNBX	120022
		20. BNBX	120023
		21. BNBX	120024
		22. BNBX	120027
		23. BNBX	120028
		24. BNBX	120029
		25. BNBX	120030
		26. BNBX	120032
		27. BNBX	120033
		28. BNBX	120034
		29. BNBX	120035
		30. BNBX	120036
		31. BNBX	120037
		32. BNBX	120038
		33. BNBX	120039
		34. BNBX	120040
		35. BNBX	120041
		36. BNBX	120042
		37. BNBX	120043
		38. BNBX	120050
		39. BNBX	120051
		40. BNBX	120052
		41. BNBX	120053

42. BNBX	120054
43. BNBX	120055
44. BNBX	120056
45. BNBX	120057
46. BNBX	120058
47. BNBX	120059
48. BNBX	120060
49. BNBX	120061
50. BNBX	120062
51. BNBX	120063
52. BNBX	120064
53. BNBX	120065
54. BNBX	120066
55. BNBX	120067
56. BNBX	120068
57. BNBX	120071
58. BNBX	120072
59. BNBX	120073
60. BNBX	120074
61. BNBX	120075
62. BNBX	120076
63. BNBX	120077
64. BNBX	120079
65. BNBX	120080
66. BNBX	120081
67. BNBX	120091
68. BNBX	120094
69. BNBX	120095
70. BNBX	120096
71. BNBX	120098
72. BNBX	120099
73. BNBX	120100
74. BNBX	120102
75. BNBX	120105

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 11/29/07



Robert W. Alvord